



Request for Board Action Details

File #: 2021-215
Type: Administrative Item **Status:** Passed
In control: Board of Commissioners
On agenda: 5/4/2021 **Final action:** 5/4/2021
Title: Property Tax Abatement
Sponsors: County Assessor's Office
Indexes:
Code sections:
Attachments: 1. May 4, 2021 County Board List, 2. Resolution

Date	Ver.	Action By	Action	Result
5/4/2021	1	Board of Commissioners	approved	Pass

Sponsor: County Assessor's Office

Title
Property Tax Abatement

Recommendation

Approve the property tax abatement, and any penalty and interest, with a reduction of \$10,000 or more for 559 Humboldt Ave, Saint Paul, MN 55107-2916, PIN: 08-28-22-23-0053.

Background and Rationale

The Ramsey County Assessor's Office estimates market value and determines property classification, striving to provide an accurate and equitable property assessment. Standards are established to ensure that Ramsey County property owners are provided easy access to the abatement process. Staff who administer abatements follow the strict guidelines described in statute and county administrative code. These staff are available to serve customers by request and can describe the abatement process when providing various appraisal related services. Abatements correcting value and/or classification attempt to ensure that owners are not paying higher taxes than a property is worth, and as a result, reduces the financial burden.

In compliance with Minnesota Statutes, Section 375.192, subdivision 2, and directed by County Board Resolution B2019-301, abatements over a \$10,000 reduction of tax must be approved by the County Board. This abatement has been reviewed and approved by the County Assessor and the County Auditor. According to Minnesota Statutes, Section 375.192, the County Board may consider and grant a reduction or abatement on applications only as they relate to taxes payable in the current year and two prior years provided that the reductions or abatements for the two prior years shall be considered or granted only for (1) clerical error, or (2) when the taxpayer fails to file for a reduction or adjustment due to hardship, as determined by the County Board. The department policy is that a clerical error is one that does not involve judgment, but which may involve the failure of a governmental entity to perform a ministerial act relating to the assessment of property.

For abatements over a \$10,000 reduction of tax, penalty and interest combined, notice must be submitted to the school board and municipality in which the property is located. This abatement has met these requirements. The County Assessor and County Auditor recommend that the Board approve this abatement.

County Goals (Check those advanced by Action)

- Well-being Prosperity Opportunity Accountability

Racial Equity Impact

Language, racial or cultural issues can create barriers to access and/or to understand the abatement process. The department has allowed for property reviews to be completed by phone or email if all the necessary supportive information is provided by mail or electronically when requested. This allows for more flexibility in the service delivery for property owners who are unable to be present at their property during working hours, thus resulting in a more accurate assessment and less abatements due to potential errors. Information regarding abatements can be found on Ramsey County's [website <https://www.ramseycounty.us/residents/property-home/taxes-values/homestead>](https://www.ramseycounty.us/residents/property-home/taxes-values/homestead), which can be viewed in multiple languages. The County Assessor's Office also has bilingual staff who are available to assist with questions or concerns from Hmong and Spanish speaking customers.

Community Participation Level and Impact

The community is informed about this action through County Board action, which is published on the County's website at

<https://www.ramseycounty.us/your-government/leadership/board-commissioners/board-meetings-information>.

- Inform Consult Involve Collaborate Empower

Fiscal Impact

Abatements result in a reduction in property tax revenue for Ramsey County and other taxing authorities. The reduction in total local and state property tax for the one (1) property qualifying for tax abatement is \$12,166.00.

County Manager Comments

County Board approval is required for a value reduction resulting in a change of tax of over \$10,000.

Last Previous Action

On Dec 17, 2019, the County Board approved a policy establishing the delegation of authority to the County Auditor/Treasurer of abatements less than \$10,000 (Resolution B2019-301).

Attachments

1. May 4, 2021 County Board List